



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## COIN OPERATED SKI WAXING AND BOWLING BALL POLISHING MACHINES

Issued September 2, 1966

Are the charges derived from the use of coin-operated ski waxing and bowling ball polishing machines subject to a Retail Sales Tax as a "sale at retail"?

The taxpayer provided coin-operated ski waxing and bowling ball polishing machines for the use of which a monetary charge was assessed. The taxpayer contended that the services were not retail sales and that the revenue was taxable under the "Service" classification.

The Tax Commission ruled that the waxing of skis and the polishing of bowling balls were activities which fell within the definition of the term "sale at retail" RCW 82.04.050 and specifically under the following language thereof:

"The term . . . shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto; .

In the case before the Commission, the waxing of skis and the polishing of bowling balls resulted in the cleaning and improvement of tangible personal property and the charges for the use of facilities for these purposes were taxable as retail sales. The fact that these activities were performed through the use of a coin-operated machine did not change the application of the tax.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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